

COMMONWEALTH OF VIRGINIA
DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL
VIRGINIA ALCOHOLIC BEVERAGE CONTROL COMMISSION
RICHMOND

July 22, 1988

CIRCULAR LETTER
88-2

**TO: ALL BREWERIES, MANUFACTURERS, BOTTLERS AND BEER
WHOLESALEERS**

SUBJECT: MALT BEVERAGE WHOLESALER'S TAX REPORT

PURPOSE: The purpose of this Circular is to inform those concerned of the provisions of Section § 4-131, Code of Virginia, requiring that the Malt Beverage Wholesaler's Tax Report shall be filed under oath to the Board.

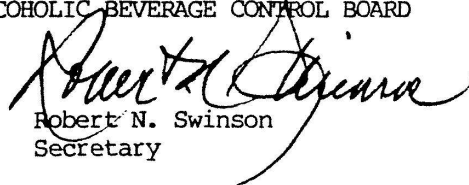
BACKGROUND: It has come to the attention of the Board that from time to time wholesale beer distributors have failed to sign the Malt Beverage Wholesaler's Tax Refund under oath before a notary or other person so authorized by law to administer such oaths. Failure to execute the proper oath on the report may result in the report not being accepted by the Board and may cause a penalty in the amount of five percent of total tax due prescribed in Section § 4-140, Code of Virginia.

HELD: Such reports due by August 10, 1988 and thereafter must be submitted under oath and notarized by persons authorized by law to administer oaths.

INQUIRIES: Inquiries should be addressed to Mr. Chris Curtis, Special Compliance Agent in Charge, P. O. Box 27491, Richmond, Virginia 23261, (804) 367-1203.

VIRGINIA ALCOHOLIC BEVERAGE CONTROL BOARD

ALCOHOLIC BEVERAGE CONTROL BOARD


Robert N. Swinson
Secretary